

SECTION 86 -- OTHER MAX DATA

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Summary of Changes

Drops the distinction between FTE that are subject to FWRA ceilings and those that are not (section 86.1).

Modifies certain line entries on the business statements for Government-sponsored enterprises (section 86.2).

86.1 What do I need to know about the personnel summary (schedule Q)?

This Appendix schedule shows the total full-time equivalent (FTE) employment of straight-time compensable workyears (i.e., not overtime) financed by an account for PY through BY. FTE employment includes straight-time hours for ceiling exempt employees and excludes estimates for terminal leave, overtime and holiday hours. The method for calculating workyears is described in section 32.3. You must provide a personnel summary when an account contains an entry for personnel compensation in the object class schedule, i.e., object class entry 11.1 or 11.3 (see section 83.7). For allocation accounts, the receiving agency must provide a personnel summary, reporting the FTEs, but the parent agency will report the obligation.

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When an agency hires another agency to perform some work, the hiring agency reports no FTEs and shows the obligations in a non-employment object class. The performing agency hired to do the work reports both the FTEs and funding on a reimbursable basis.

You must ensure that FTE levels in the personnel summary and funding for FTEs in the object class schedule are reported consistently. See Appendix E, exhibit 3E, for a diagnostic report that compares FTE levels and funding for FTEs.

You must also ensure that agency-wide FTE totals agree with the “approved” levels in the current and budget years. Prior year FTEs in the personnel summary should equal the year-end FTE usage that your agency reported on the SF 113-G to the Office of Personnel Management (OPM). See Appendix E, exhibit 2E for a diagnostic report that compares agency-wide “approved” FTE levels with FTE levels in the personnel summary.

While the definition of object class 11.1 (see section 83.7) stipulates that compensation must be included for all workdays in the fiscal year, you must ensure that past year FTE data in the personnel summary equals the year-end FTE usage that agencies report on the SF 113-G to OPM. See section 32.3 for policies related to FTE levels.

Use the four-digit line numbering scheme described in the following table to code entries in MAX schedule Q.

PERSONNEL SUMMARY

Entry	Description
Xxxx	The first digit of the line number distinguishes between direct, reimbursable, and other categories, consistent with the reporting of data in the object classification schedule (see section 83.4). Use the following codes: 1—direct 2—reimbursable 3—allocation account 6—limitation account-direct 7—limitation account-reimbursable
xXxx	The second digit of the line number distinguishes between civilian and military personnel. Use the following codes: 0—civilian personnel 1—military personnel
xx0x	The third digit is always 0.
xxx1	The fourth digit is always 1.

86.2 What do I need to know about financial statements (schedules E and F)?**(a) General instructions.**

Financial statements consist of the following information:

- Statement of operations (MAX schedule E), which covers PY-1 through BY.
- Balance sheet (MAX schedule F), which covers PY-1 through BY.

You must submit financial statements for:

- All Government-sponsored enterprise funds;
- Credit liquidating and financing accounts, except statements of operation are not required for credit financing accounts; and
- When specifically required by OMB, revolving funds (including trust revolving funds) that conduct business-like activities with the public and intragovernmental revolving funds.

For budget presentation purposes, data in program and financing schedules (MAX schedule P) fulfill the legal requirement in 31 U.S.C. 9103 for "business-type budget" information on wholly-owned Government corporations in the President's budget.

You must submit separate schedules for supplemental requests and proposed legislation items that show the effect of the supplemental request or proposed legislation on the information presented in the regular schedules for the account.

(b) Statement of operations (schedule E).

This Appendix schedule provides information on the net income (or loss) of programs and on the total revenue, expense, and income or loss for the account as a whole. Don't provide statements of operations for credit financing accounts. Report amounts based on accrual accounting standards.

Statements of operation are also used to report comprehensive income. Generally this applies only to Government-sponsored enterprises (GSE's). *Comprehensive income* is the change in equity (assets less liabilities) during a period except that amount which results from investments by owners and distributions to owners. It is the sum of net income and other comprehensive income. *Other comprehensive income* consists of revenues, expenses, gains and losses that under generally accepted accounting principles are included in comprehensive income but excluded from net income. It should be divided among major components, if material.

Prepare statements of operations in the format of exhibit 86A, with audited actual amounts for PY-1, actual amounts for PY, and estimates for CY and BY. When an enterprise is engaged in two or more significant programs, report the revenue, expense, and net income or loss for each program separately. Use a two-digit group code to group data by program, as described in the MAX User's Guide.

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Use the four-digit line numbering scheme described in the following table to code the entries in MAX schedule E. MAX will automatically generate the total and subtotal entries.

STATEMENT OF OPERATIONS

Entry	Description
01xx	The first digit will always be "0" and the second digit will always be "1".
01Xx	Use the third digit with values of 0 through 8 to identify different programs. When you are presenting two or more programs, a subtotal is required and will take on the value of 9.
01xX	Use the fourth digit to indicate whether the data represent revenue, expense, or net income or loss: 1—Revenue 2—Expense (<i>Note: Enter expense as a negative (-) amount</i>) 5—Net income or loss <i>Use the following only if you have comprehensive income to report:</i> 8—Other comprehensive income 9—Total comprehensive income

(c) *Balance sheet (schedule F).*

This Appendix schedule provides information on program assets, liabilities, and net position and is used to assess the resources available for Federal programs.

Prepare balance sheets in the format of exhibit 86B, with audited actual amounts as of the close of PY-1, actual amounts as of the close of PY, and estimates as of the close of CY and BY.

Use the entries listed below to prepare the balance sheets. These entries correspond to entries used in OMB Bulletin No. 97-01 entitled, Form and Content of Agency Financial Statements, as amended, which instructs agencies to prepare financial statements at the entity level. Use the terms, definitions, and instructions provided in that bulletin to prepare the balance sheets at the account level. The following table bridges from Standard General Ledger (SGL) accounts to the MAX line entry. MAX will automatically generate the line entries indicated in **boldface**.

If your agency is a Government-sponsored enterprise (GSE), you will need to modify line entries to reflect the non-Federal status of GSE's. Consult your OMB representative for additional guidance.

BALANCE SHEET

SGL Account	Entry	Description
ASSETS		
<i>Federal assets:</i>		
These assets arise from transactions among Federal agencies. Federal agency assets are claims of a Federal agency against other Federal agencies which, when collected, can be used in the agency's operations.		

SGL Account	Entry	Description
1010	1101 Fund balances with Treasury	The unobligated and obligated balances with Treasury for which you are authorized to make expenditures and pay liabilities, including clearing account balances and the dollar equivalent of foreign currency account balances. Your agency's fund balance with Treasury also includes the unobligated balances in guaranteed loan financing accounts, the obligated balances in direct loan financing accounts, and the unobligated and obligated balances in liquidating accounts.
	<i>Investments in Federal securities:</i>	Total investments in Federal securities. These consist of securities issued by Federal agencies including non-marketable par value Treasury securities, market-based Treasury securities, marketable Treasury securities, and securities issued by other Federal agencies.
1610	1102 Treasury securities, net	Net value of Treasury securities acquired (i.e., the par (face or nominal) value of a security minus the amount of any unamortized discounts or plus the amount of any unamortized premiums).
1610	1104 Agency securities, net	Net value of agency securities acquired (i.e., the par (face or nominal) value of a security minus the amount of any unamortized discounts or plus the amount any unamortized premiums).
1310	1106 Receivables, net	Accounts receivable and interest receivable, net of uncollectible amounts. Interest receivable is the amount of interest income earned but not received for an accounting period. Report receivables from Federal agencies separately from receivables from non-Federal entities (on line 1206). In direct loan financing accounts, receivables are the obligated but undisbursed subsidy in the program account. Report interest receivable related to direct loans and acquired defaulted guaranteed loans separately below as a component of credit program receivables.
1410	1107 Advances and prepayments	Advances are cash outlays made by a Federal agency to cover a part or all of the recipients' anticipated expenses or advance payments for the costs of goods and services the agency is to receive. Prepayments are payments made by a Federal agency to cover certain period expenses before those expenses are incurred. Advances and prepayments made to Federal agencies are intragovernmental and are accounted for and reported separately from those made to non-Federal entities.
	<i>Non-Federal assets:</i>	These assets arise from transactions of the Federal Government with non-Federal entities. These entities include domestic and foreign persons and organizations outside the U.S. Government.

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SGL Account	Entry	Description
1690	1201 Investments in non-Federal securities, net	Securities issued by State and local governments, private corporations, and government-sponsored enterprises, net of premiums, discounts and allowances for losses. Securities are normally reported at acquisition cost or amortized acquisition cost. However, you should use market value when there is: <ul style="list-style-type: none"> • An intent to sell the securities prior to maturity; and • A reduction in the value of the securities that is more than temporary.
1310	1206 Receivables, net	Accounts and interest receivable due from non-Federal entities, net of an allowance for estimated uncollectible amounts. Do not recognize interest as revenue on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. Report interest receivable related to direct loans and acquired defaulted guaranteed loans as a component of credit program receivables.
1410	1207 Advances and prepayments	Advances are cash outlays made by a Federal agency to its employees, contractors, grantees or others to cover a part or all of the recipients' anticipated expenses or advance payments for the costs of goods and services the agency receives. Prepayments are payments made by a Federal agency to cover certain periodic expenses before those expenses are incurred.
<i>Credit program receivables and related foreclosed property:</i> These items represent the net value of assets related to pre-1992 and post-1991 direct loans receivable and acquired defaulted guaranteed loans receivable.		
<i>Net value of assets related to post-1991 direct loans receivable:</i>		
1350	1401 Direct loans receivable, gross	The face value of all direct loans outstanding excluding amounts repaid or written off.
1340	1402 Interest receivable	Amount of interest receivable.
1310	1403 Accounts receivable from foreclosed property	Amount of accounts receivable related to foreclosed property.
1550	1404 Foreclosed property	Value of foreclosed property associated with post-1991 direct and acquired defaulted guaranteed loans at the net present value of the projected cash flows associated with the property. To practicably accomplish this requirement, you may record foreclosed property at the estimated net realizable value at the time of foreclosure. A portion of the related allowance for subsidy account will apply to the

SGL Account		Entry	Description
			foreclosed property, but that amount need not be separately determined. Rather, subtract the allowance account from the sum of the credit program assets to determine the net present value of the assets.
1399	1405	Allowance for subsidy cost (-)	The unamortized amount of subsidy expenses for the direct loan disbursements that the direct loan financing account has made in that year and all previous years, for all direct loans outstanding. (The allowance for subsidy costs of a direct loan is the present value of estimated cash outflows over the life of the loan minus the present value of estimated cash inflows. It is due to defaults, delinquencies, lending at interest rates below the Treasury borrowing rate, etc., with an offset for fees, penalties, and recoveries.)
	1499	Net present value of assets related to direct loans	The sum of lines 1401 through 1405.
		<i>Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:</i>	
1350	1501	Defaulted guaranteed loans receivable, gross	Amount of defaulted guaranteed loans that resulted in the acquisition of a loan receivable that is still outstanding.
1340	1502	Interest receivable on defaulted guaranteed loans	Amount of interest receivable related to defaulted guaranteed loans.
1550	1504	Foreclosed property related to defaulted guaranteed loans	The estimated net realizable value of related foreclosed property.
1399	1505	Allowance for subsidy cost on defaulted guaranteed loans (-)	The unamortized amount of subsidy for those defaulted guaranteed loans that the guaranteed loan financing account has acquired in that year and all previous years, for all such loans outstanding that are still held by the financing account. (The subsidy of a defaulted guaranteed loan is the present value of estimated cash outflows over the life of the loan minus the present value of estimated cash inflows. It is due to defaults, delinquencies, interest subsidies, etc., with an offset for fees, penalties, and recoveries.)
	1599	Net present value of assets related to defaulted guaranteed loans	The sum of lines 1501 through 1505.
		<i>Net value of assets related to pre-1992 direct loans receivable and acquired defaulted guaranteed loans receivable:</i>	

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SGL Account		Entry	Description
1350	1601	Direct loans, gross	For each pre-1992 direct loan program, report loans gross.
1340	1602	Interest receivable	Amount of interest receivable.
1319, 1359	1603	Allowance for estimated uncollectible loans and interest (-)	Estimated amount of loans and interest that will not be collected.
	1604	Direct loans and interest receivable, net	The sum of lines 1601 through 1603.
1310	1605	Accounts receivable from foreclosed property	Amount of accounts receivable related to foreclosed property.
1550	1606	Foreclosed property	The estimated net realizable value of related foreclosed property.
	1699	Value of assets related to direct loans	The sum of lines 1604 through 1606.
1350	1701	Defaulted guaranteed loans, gross	For each pre-1992 loan guarantee program, report receivables as defaulted guaranteed loans acquired by the Government.
1340	1702	Interest receivable	Amount of interest receivable related to defaulted guaranteed loans.
1319, 1359	1703	Allowance for estimated uncollectible loans and interest (-)	Estimated amount of defaults on loans, interest, and accounts receivable.
	1704	Defaulted guaranteed loans and interest receivable, net	The gross amount of defaulted guaranteed loans that resulted in the acquisition of a loan receivable, and interest receivable, net of an allowance for uncollectible amounts. The sum of lines 1701 through 1703.
1310	1705	Accounts receivable from foreclosed property	Amount of accounts receivable related to foreclosed property.
1550	1706	Foreclosed property	The estimated net realizable value of related foreclosed property.
	1799	Value of assets related to loan guarantees	The sum of lines 1704 through 1706.
<i>Other Federal assets:</i>			
1100	1801	Cash and other monetary assets	The total of all cash resources and all other monetary assets. Cash consists of: <ul style="list-style-type: none"> • Coins, paper currency, and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit;

SGL Account	Entry	Description
		<ul style="list-style-type: none"> • Amounts on demand deposit with banks or other financial institutions; • Cash held in imprest funds; and • Foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date. <p>Other monetary assets include gold, special drawing rights, and U.S. Reserves in the International Monetary Fund. This category is principally for use by the Treasury.</p>
1500	1802	<p>Inventories and related properties</p> <p>Inventory is tangible personal property that is:</p> <ul style="list-style-type: none"> • Held for sale; • In the process of production for sale; or • To be consumed in the production of goods for sale or in the provision of services for a fee. It includes inventory (i.e., items held for sale), operating materials and supplies, stockpile materials, seized and forfeited property, and goods held under price support and stabilization programs.
1700	1803	<p>Property, plant and equipment, net</p> <p>The amount of real and personal property, i.e., land, structures and facilities, construction in progress, purchased and self-developed software, equipment and related improvements that has been capitalized, net of accumulated depreciation if any. Also includes assets acquired by capital leases and leasehold improvements; and property owned by the agency in the hands of the agency or contractors.</p>
1900	1901	<p>Other assets</p> <p>Other assets not included on the lines above.</p>
	1999	<p>Total assets</p> <p>The sum of lines 1101 through 1207, 1499, 1599, 1699, 1799, 1801 through 1901.</p>

LIABILITIES

Recognize liabilities when they are incurred regardless of whether they are covered by available budgetary resources. This includes liabilities related to appropriations canceled under "M" account legislation.

Federal liabilities:

These liabilities arise from transactions among Federal agencies. Federal liabilities are claims against the agency by other Federal agencies.

2110	2101	Accounts payable	The amounts owed by a Federal agency for goods and services received from, progress in contract performance made by, and rents due to other Federal agencies.
2140	2102	Interest payable	The amount of interest expense incurred but unpaid on debts to other Federal agencies.

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SGL Account	Entry		Description
2500	2103	Debt	The cumulative amounts of borrowing (less repayments) from the Treasury, the Federal Financing Bank, or other Federal agencies.
2590	2104	Resources payable to Treasury	Amounts of collections or receivables that must be transferred to Treasury.
2900	2105	Other	Use this item for other liabilities that are not recognized in specific categories or lines above. Include advances and prepayments received from other Federal agencies for goods to be delivered or services to be performed and deposit fund amounts held in escrow.
<i>Non-Federal liabilities:</i> These liabilities arise from transactions of an agency of the Federal Government with non-Federal entities. Non-Federal liabilities are claims against the agency by non-Federal entities.			
2110	2201	Accounts payable	The amounts owed by a Federal agency for goods and services received from, progress in contract performance made by, and rents due to non-Federal entities.
2140	2202	Interest payable	The amount of interest expense incurred but unpaid on debt owed to non-Federal entities.
2500	2203	Debt	Debt issued to non-Federal entities under general or special financing authority (e.g., Treasury bills, notes, bonds and FHA debentures).
2180	2204	Liabilities for loan guarantees	For guaranteed loan financing accounts, report the net present value of the estimated cash flows to be paid as a result of loan guarantees. For liquidating accounts, report the amount of known and estimated losses. (The net present value of estimated cash flows is the present value of estimated cash outflows over the life of the loan guarantee minus the present value of estimated cash inflows. It is due to defaults, interest subsidies, etc., with an offset for fees, penalties, and recoveries.)
2940	2205	Lease liabilities, net	The present value of the liability for capital leases. A capital lease is one that transfers substantially all the benefits and risks inherent in the ownership of property. This transfer occurs if, at the inception of the lease, one or more of the following criteria exist: <ul style="list-style-type: none"> • Ownership of the property is transferred to the lessee by the end of the lease term; • The lease contains a bargain purchase option; • The lease term is substantially (i.e., 75% or more) equal to the estimated useful life of the leased property; or

SGL Account	Entry	Description
		<ul style="list-style-type: none"> At the beginning of the lease term, the present value of the minimum lease payments, with certain adjustments, is 90% or more of the fair value of the property. <p>The lessee accounts for such a lease as the acquisition of an asset and the incurrence of a liability.</p>
2600	2206	<p>Pension and other actuarial liabilities</p> <p>For agency-administered pension, health insurance and similar plans requiring actuarial determinations. Report the actuarial accrued liability for pension, health insurance, and similar plans requiring actuarial determination using the aggregate entry age normal method.</p>
2210 2310, 2400, 2920, 2990	2207	<p>Other</p> <p>Other liabilities that are not recognized in specific categories. Include in this line the total amount due non-Federal entities for other liabilities that are not included on other lines above. This includes:</p> <ul style="list-style-type: none"> Entitlement benefits due and payable at the end of the year; Advances and prepayments received from other non-Federal agencies or the public for goods to be delivered or services to be performed; Deposit fund amounts held in escrow, estimated losses for commitments, and contingencies if: <ul style="list-style-type: none"> Information available before the statements are issued indicates an asset probably has been impaired or a liability incurred as of the date of the statements, and The amount can be reasonably estimated as a specific amount or range of amounts, (e.g., the amount of employee accrued annual leave, i.e. earned but not used, that would be funded and paid from future years' appropriations). <p>Examples of commitments and contingencies for which you should report the estimated losses on this line are:</p> <ul style="list-style-type: none"> Insurance —Insurance payments due for losses resulting from bank failures, crop failures, floods, expropriations, loss of life, and similar unplanned events. Indemnity Agreements —Reimbursements due to licensees or contractors for losses incurred in support of Government activities. Adjudicated Claims —Claims against the Government that are in the process of judicial proceedings. Commitments to international institutions —payments due to international financial institutions.
2999	Total liabilities	The sum of lines 2101 through 2207.

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SGL Account	Entry	Description
NET POSITION		
The components of net position are classified as follows:		
3100	3100	Unexpended appropriations
		The portion of the agency's appropriations represented by undelivered orders and unobligated balances.
3300	3300	Cumulative results of operations
		The net results of operations since inception plus the cumulative amount of prior period adjustments, including the cumulative amount of donations and transfers of assets in and out without reimbursement.
3999	Total net position	The sum of lines 3100 through 3300.
4999	Total liabilities and net position	The sum of lines 2999 and 3999.

86.3 What do I need to know about budget plans (schedule D)?

Only DoD-Military submits a special schedule on obligations for PY through BY.

Use the entries in the following table to prepare MAX schedule D. MAX will automatically generate the line entries indicated in **boldface**.

BUDGET PLAN		
	Entry	Description
	<i>Direct program:</i> 06xx, 07xx [List individual activities for which data are reported.]	Amount of obligations incurred or estimated to be incurred from an appropriation, regardless of the timing of the obligations, for direct program activities. (In other words, for a multi-year appropriation, report total obligations to be incurred during the entire period of availability in the year in which the appropriation is enacted.)
		For the third and fourth digits, use the values of 01 through 89 to identify direct program activities in the budget plan.
xx91	Subtotal, direct	Use the value 91 for subtotals of direct program activities, as follows: 0691—subtotal for activities coded 0601 through 0689. 0791—subtotal for activities coded 0701 through 0789.
		Subtotals are required only if there are multiple entries within the subgroupings listed above.
0801	Reimbursable program	Amount of obligations incurred or estimated to be incurred from an appropriation, as defined above, for reimbursable activities. Report data on reimbursable programs as a single entry.

Entry	Description
0893 Total budget plan	Total obligations reported in the budget plan.

86.4 What do I need to know about reporting budget year appropriations requests in thousands of dollars (schedule T)?

Use MAX schedule T to report, in thousands of dollars, the net amount of budget year budgetary resources contained in the appropriations language request for your account (see exhibit 86C). If your account has appropriations language requesting new spending authority for the budget year (e.g., accounts that report discretionary appropriations, discretionary limitations on expenses, and appropriated entitlements), you must complete schedule T only for amounts reported in the regular budget schedule under transmittal code 0 (see section 79.2). Don't report limitations on direct loans and loan guarantees; they are not budgetary resources.

For the majority of budget accounts, only a single entry is required. For consolidated and merged accounts, use separate line entries to report the budget year appropriation request for each component account. Identify all line entries with the account involved using the six-digit basic account symbol assigned by the Treasury Department (see exhibit 86C). This code is required in order to enter data on the budget year request.

Exclude amounts that will be applied to repay debt, liquidate contract authority, or liquidate deficiencies from the amounts reported. For transfers specified in appropriations language, report amounts on a pre-transfer basis with the exception of amounts transferred from the Violent Crime Reduction Trust Fund (VCRTF), which you must include in the amount reported by the receiving account. Do not include advance appropriations that will become available in the budget year and advance appropriations requested in the budget year for a future fiscal year in the amounts reported. For indefinite appropriations, enter your best estimate. Ensure that all amounts reported in MAX schedule T are consistent with the amounts reported in the program and financing schedule (MAX schedule P).

86.5 What information must I provide for accounts required to submit budget execution (SF 133) reports (schedule Z)?

Since 1990, OMB Circular No. A-34 has required agencies to submit SF 133 budget execution reports electronically using a Treasury Department, Financial Management Service data collection system. Information on accounts required to submit budget execution reports is used to ensure that budget execution data are reported for all applicable accounts and to establish a definitive link between budget formulation data collected by OMB and budget execution data collected by Treasury. SF 133 data are reported quarterly at the Treasury account level (i.e., each current or expired annual, multiyear, and no-year account is reported separately).

You must review and update information in MAX schedule Z for Treasury accounts for which SF 133 data are to be reported in FACTS II during FY 2001. (Consult your budget execution office to obtain the requested information.) You should revise these data at the same time as other MAX schedules. Add information on new accounts subject to SF 133 reporting requirements during FY 2001 (e.g., newly enacted appropriations and other new Treasury accounts), and delete canceled accounts. You should not add proposed new accounts for the upcoming budget (e.g., accounts proposed for FY 2002) to MAX schedule Z because they will not be used to report budget execution data during FY 2001.

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The information in MAX schedule Z relates to account characteristics (e.g., period of availability); no dollar amounts are required. Include MAX schedule Z under the transmittal code zero of the corresponding budget account, which usually is an aggregation of Treasury accounts (see section 71.1). Include in MAX schedule Z information related to Treasury accounts that are merged or consolidated for budget presentation purposes.

Provide the following account information for each Treasury account that is subject to SF 133 reporting requirements during FY 2000. To revise data, enter the appropriate code in the brackets of the stub entry, as specified below. You should assign line numbers between 100 and 399 in the first column.

MAX SCHEDULE Z

Entry	Description
xxx0-01 Treasury agency/symbol [xx-xxxx]	Indicates the 2-digit agency code and 4-digit basic account symbol assigned by Treasury (e.g., 14-2100).
xxx0-02 Period of availability for obligation [xxxx]	Indicates the period of availability for obligation of the funds (e.g., "00" for a FY 2000 appropriation with annual authority; "0001" for a FY 2000 appropriation with two-year availability). Use "X" for accounts with no-year availability. List each current or expired Treasury account separately.
xxx0-0 FACTS II user ID [xxxxxx]	Indicates the identification code entered by the agency user to gain access to the Treasury FACTS II system.

86.6 What do I need to know about the schedule on the status of funds (schedule J)?

This Appendix schedule presents cash flow data for certain special, trust, and other funds. The MAX database generates the data for the status of funds schedule from other data and stores it in the database as schedule J.

The accounts listed in the following table require a schedule J.

FUNDS REQUIRED TO SUBMIT STATUS OF FUNDS DATA

Agency	Account
Energy	Nuclear waste disposal fund
HHS	Federal hospital insurance trust fund Federal supplementary medical insurance trust fund
Interior	Abandoned mine reclamation fund
Labor	Unemployment trust fund Black lung disability trust fund
State	Foreign service retirement and disability fund
Transportation	Highway trust fund Airport and airways trust fund Oil spill liability trust fund

Agency	Account
Veterans Affairs	National service life insurance fund United States Government life insurance fund
DOD-Civil	Military retirement fund Education benefits fund
EPA	Hazardous substance superfund Leaking underground storage tank trust fund
IAP	Overseas Private Investment Corporation (noncredit)
OPM	Civil service retirement and disability fund Employees health benefits fund
SSA	Federal old-age and survivors insurance trust fund Federal disability insurance trust fund
RRB	Rail industry pension fund Supplemental annuity pension fund Railroad social security equivalent benefit fund

MAX generates schedule J from:

- Data you enter in other MAX schedules for the receipt and expenditure accounts that make up the fund;
- Data you entered in reports to the Treasury that Treasury used to publish the Treasury Annual Report;
- Data on uninvested balances and unrealized discounts that you enter directly into schedule J;
- For selected accounts, data on outstanding debt to Treasury and commitments against unexpended balances that you enter directly into schedule J; and
- With OMB approval, subaccount detail for cash income and cash outgo that you enter directly into schedule J.

The budget includes only *one* schedule J for each of the specified funds. The schedule covers all the collections in the receipt accounts and all the appropriations of those receipts to the various expenditure accounts that make up the fund. It aggregates all the data reported under different transmittal codes to a single schedule presented under transmittal code 0. The CY and BY columns of schedule J include any effects of supplemental requests (transmittal code 1), rescission proposals (transmittal code 5) and proposed legislation (transmittal codes 2, 3, and 4).

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When you make changes to other MAX schedules that affect the fund (for example, you change receipts estimates in schedule R), you will see the effect on MAX schedule J *the following day*, after the MAX system incorporates the changes as part of the overnight production process.

The following table identifies the source for each line in MAX schedule J. Even though much of the data is automatically generated and you cannot change amounts, you can change the line titles of the detail lines (1200-5589 and 7625-7650) through MAX A-11 data entry.

SCHEDULE ON THE STATUS OF FUNDS

Entry		Description and Source
<i>Unexpended balance, start of year:</i>		Start of year balances of budgetary resources and investments in Federal securities, net of amounts borrowed from the Treasury.
0100	Uninvested balance	MAX derives the PY amount from the <i>Undisbursed Funds</i> at the start of the year reported in the Treasury Annual Report, and the uninvested unappropriated receipts recorded at Treasury. MAX copies CY and BY amounts from the end of year amounts reported on line 8700 for the previous year.
0101	Federal securities: Par value	MAX derives the PY amount from the balance of <i>Investments in Public Debt Securities</i> and <i>Investments in Agency Securities</i> at the start of the year reported in the Treasury Annual Report, and copies CY and BY amounts from line 9201 in MAX schedule P.
0102	Unrealized discounts (-)	MAX derives the PY amount from the balance of <i>unrealized discount on investments</i> (-) and the <i>unamortized premium and discount</i> (+/-) at the start of the year reported in the Treasury Annual Report, and copies CY and BY amounts from the end of year amounts reported on line 8702 for the previous year.
0105	Outstanding debt to Treasury (-)	MAX derives the PY amount from the end of year amount reported on line 8705 in the previous year's <i>Budget Appendix</i> , and copies CY and BY amounts from the end of year amounts reported on line 8705 for the previous year.
0199	Total balance, start of year	Except for the Highway and Airport and Airway Trust Funds, MAX calculates this amount as the sum of: <ul style="list-style-type: none">• Unobligated balances in schedule P (lines 21xx);• Obligated balances in schedule P (lines 724x); and• Unavailable collections in schedule N (line 0199). The amount on this line should equal the sum of lines 0100 through 0105. If it does not, you will receive an error message.
<i>Cash income during the year:</i>		Collections deposited in special and trust fund receipt accounts and offsetting collections (cash) credited to expenditure accounts. MAX presents current law amounts (transmittal codes 0 and 3) separately from proposed legislation amounts (transmittal codes 1, 2, 4, and 5). You can change the titles of the detail lines to better describe the nature of the collections.

Entry	Description and Source
<i>Current law:</i>	
1200-1219	Receipts
1220-1239	Offsetting receipts (proprietary)
1240-1259	Offsetting receipts (intragovernmental)
1260-1279	Offsetting governmental receipts
1280-1289	Offsetting collections
1299	Income under present law
<i>Proposed legislation:</i>	
2200-2219	Receipts
2220-2239	Offsetting receipts (proprietary)
2240-2259	Offsetting receipts (intragovernmental)
2260-2279	Offsetting governmental receipts
2280-2289	Offsetting collections
2299	Income under proposed legislation
3299	Total cash income
<i>Cash outgo during the year (-):</i>	
<i>Current law:</i>	
4500 - 4589	

SECTION 86 -- OTHER MAX DATA

Entry	Description and Source
	MAX will use a line serial number of 01 for lines that are automatically generated. Subaccount lines that are manually entered will have separate line serial numbers for each subaccount, as described in the MAX A-11 User's Guide.
4599 Outgo under current law	Subtotal for gross outlays under present law. MAX calculates this amount as the sum of the gross outlays reported in schedule P on lines 7320 for transmittal codes 0 and 3.
<i>Proposed legislation:</i> 5500-5589	MAX automatically generates the detail lines from amounts reported in schedule P on line 7320 for transmittal codes 1, 2, 4, and 5.
	MAX uses line serial numbers in the range 01-05 to identify different transmittal codes, as described in the MAX User's Guide.
5599 Outgo under proposed legislation	Subtotal for gross outlays under proposed legislation. MAX calculates this amount as the sum of the gross outlays reported in schedule P on lines 7320 for transmittal codes 1, 2, 4, and 5.
6599 Total cash outgo	MAX calculates this amount as the sum of the gross outlays reported in schedule P for all transmittal codes.
	The amount on this line should equal the sum of lines 4500-4589 and 5550-5589. If it does not, you will receive an error message.
<i>Adjustments</i>	For special fund accounts that are merged or consolidated into general fund accounts, use line serial numbers 50-59 in schedule P to identify transactions that involve special fund amounts (see section 82).
7625 Permanently canceled balances	Amount that is transferred from the expenditure account to the general fund of the Treasury as a result of a specific provision of law. Notify your OMB representative if amounts should be reported on this line; OMB will enter these data centrally.
7645 Transfers, net	Net amount of transfers of budget authority and balances (obligated and unobligated). MAX generates this amount from the transfers reported in schedule P on lines 2221, 2222, 4100, 4200, 6100, 6200, 7331, 7332.
7650 Other adjustments, net	Other adjustments that affect the fund balances, such as capital transfers to the general fund of the Treasury and repayment of debt. MAX generates this amount from the amounts reported in schedule P on lines 2240, 2260, 4047, 4050, 6047, 6827, 6847, 6927, and 6947.
7699 Total adjustments	MAX calculates this amount as the sum of amounts on lines 7625 - 7650.
<i>Unexpended balance, end of year:</i>	End of year balances of budgetary resources and investments in Federal securities.

Entry		Description and Source
8700	Uninvested balance	MAX derives the PY amount from the <i>Undisbursed Funds</i> at the end of the year reported in the Treasury Annual Report and the uninvested unappropriated receipts recorded at Treasury. You must input the CY and BY amounts.
8701	Federal securities: Par value	MAX derives the PY amount from the <i>Investments in Public Debt Securities</i> and <i>Investments in Agency Securities</i> at the end of the year reported in the Treasury Annual Report; CY and BY amounts are copied from line 9202 in MAX schedule P.
8702	Unrealized discounts (-)	MAX derives the PY amount from the <i>unrealized discount on investments</i> (-) and the <i>unamortized premium and discount</i> (+/-) at the end of the year reported in the Treasury Annual Report; you must input CY and BY amounts.
8705	Outstanding debt to Treasury	You must input these amounts. This entry only applies to selected accounts.
8799	Total balance, end of year	Except for the Highway and Airport and Airway Trust Funds, MAX calculates this amount as the sum of: <ol style="list-style-type: none"> 1. Unobligated balances in schedule P (lines 24xx); 2. Obligated balances in schedule P (lines 74xx); and 3. Unavailable collections in schedule N (line 0799). <p>The amount on this line should equal the sum of lines 8700 through 8705. If it does not, you will receive an error message.</p>
<i>Commitments against unexpended balance, end of year</i>		Use these lines only at the direction of OMB.
9801	Obligated balance (-)	You must input amounts on line 9801 and 9802. MAX calculates line 9899 as the sum of lines 9801 and 9802 and line 9900 as the sum of lines 8799 and 9899.
9802	Unobligated balance (-)	
9899	Total commitments (-)	
9900	Uncommitted balance, end of year	

86.7 What do I need to know about the schedule on unavailable collections (schedule N)?

This Appendix schedule provides information on receipts, offsetting receipts, offsetting collections, and appropriations for special, trust, and certain other funds. The MAX database generates the data for the schedule on unavailable collections from other data and stores it in the database as schedule N.

The following types of accounts require schedule N:

- Special funds;
- Non-revolving trust funds; and
- Accounts with offsetting collections that are unavailable for obligation because of a limitation on obligations.

SECTION 86 -- OTHER MAX DATA

MAX generates schedule N from:

- Data reported in the previous year's *Budget Appendix*;
- Data in schedule R (receipts); and
- Data in schedule P (program and financing).

The budget includes only *one* schedule N for each fund. For special and trust fund accounts, the schedule covers all the receipts, offsetting receipts, and offsetting collections that pertain to a particular special or trust fund account. For accounts with offsetting collections that are unavailable for obligation because of a limitation enacted in an appropriations act, the schedule includes all the offsetting collections credited to that account. The schedule aggregates all the data reported under different transmittal codes to a single schedule presented under transmittal code 0. The CY and BY columns of schedule N will include the effect of supplemental requests (transmittal code 1), rescission proposals (transmittal code 5) and proposed legislation (transmittal codes 2, 3, and 4).

When requesting the establishment of new special or trust fund accounts (see section 71.3), please specify whether the MAX database should include a *new* schedule on unavailable collections or use an *existing* schedule on unavailable collections to report the transactions related to the new account.

When you make changes to other MAX schedules that affect the fund (for example, you change receipt estimates in schedule R), you will see the effect on MAX schedule N *the following day*, after the MAX system incorporates the changes as part of the overnight production process.

The following table identifies the source for each line in MAX schedule N. Even though the data are automatically generated and you cannot change any amounts, you can change the line titles of the detail lines (lines 02xx, 05xx) through A-11 data entry.

SCHEDULE ON UNAVAILABLE COLLECTIONS

Entry		Description
0199	Balance, start of year	<p>Includes:</p> <ul style="list-style-type: none">• Unappropriated special and trust fund receipts and offsetting receipts (PY amount should equal the balance on the Department of Treasury's <i>Unappropriated Receipts Trial Balance</i>, FMS Form 6655, plus invested unappropriated receipts.)• Special and trust fund receipts and offsetting receipts that are precluded from obligation because of a provision of law, such as a benefit formula or limitation on obligations in PY, CY, or BY;• Offsetting collections that are unavailable for obligation because of limitations on obligations in PY, CY, or BY. <p>MAX derives the PY amount from the PY amount reported on line 0799 in the previous year's <i>Budget Appendix</i>. If you believe the PY amount is incorrect, provide your OMB representative with a detailed written explanation of the difference. MAX copies CY and BY amounts from the end of year amounts reported on line 0799 for the previous year.</p>

Entry	Description
<i>Receipts, offsetting receipts, and offsetting collections:</i>	MAX uses line serial numbers in the range 10-15 to identify different transmittal codes, as described in the MAX User's Guide.
0200-0219 Receipts	Amount of new collections deposited in special and trust fund receipt accounts. MAX copies these amounts from schedule R. Each receipt account will be listed separately by title and transmittal code.
0220-0239 Offsetting receipts (proprietary)	
0240-0259 Offsetting receipts (intragovernmental)	
0260-0279 Offsetting governmental receipts	
0280-0289 Offsetting collections	Amount of new offsetting collections. MAX copies this amount from schedule P (lines 8800-8845 for affected accounts).
0299 Total receipts and collections	MAX calculates this amount as the sum of lines 0200 through 0289.
0400 Total: Balances and collections	MAX calculates this amount as the sum of lines 0199 and 0299.
0500 - 0589 Appropriations, net (-)	<p>MAX calculates this amount from schedule P (the sum of amounts reported on lines 4020, 4025, 4026, 4027, 4035, 4036, 4074-4085, 4936, 5526, 6020, 6025, 6026, 6027, 6028, 6035, 6036, 6045, 6075-6085, 6526, 6800, 6826, 6845, 6900, 6926, and 6945.)</p> <p>This amount is the amount of gross appropriations for the year net of the following:</p> <ul style="list-style-type: none"> • Amounts precluded from obligation in a fiscal year because of provisions of law such as benefit formulas or limitations on obligations; • Rescissions; and • Reductions pursuant to appropriations acts or BEA reductions. <p>In rare cases, the relevant law requires these amounts to be transferred to the general fund of the Treasury, and they are <i>not</i> available for subsequent appropriation. You must notify your OMB representative so OMB can adjust the entry centrally. If this adjustment isn't made, the end of year balance will include amounts not legally available.</p> <p>The amount of appropriations reported includes amounts that become available for obligation from balances of receipts and offsetting collections that were previously unavailable (lines 6028, 6826, and 6926).</p> <p>If more than one appropriation is made from the fund, each will be listed separately by title and transmittal code. MAX uses line serial numbers in the range 10-15 to identify different transmittal codes, as described in the MAX User's Guide.</p>

SECTION 86 -- OTHER MAX DATA

Entry	Description
	<p>For special fund accounts that are merged or consolidated into general fund accounts, use line sequence numbers 50-59 in schedule P to identify transactions that involve special fund amounts (see section 82).</p> <p><i>For accounts with contract authority that will be liquidated by trust fund receipts, contract authority will be deducted from the balances rather than the amounts appropriated to liquidate such contract authority. Reductions in contract authority will increase balances.</i></p>
0599 Total appropriations, net (-)	MAX calculates this amount as the sum of lines 0500-0589.
0610 Unobligated balance returned to receipts	<p>Unobligated balance of special and trust fund appropriations expiring that are returned to the receipt account and are available for subsequent appropriation action.</p> <p>MAX calculates this amount from amounts reported in schedule P on lines 2398 and 7340. For special fund accounts that are merged or consolidated into general fund accounts, use line sequence numbers 50-59 in schedule P to identify transactions that involve special fund amounts (see section 82).</p> <p>If amounts are transferred to the general fund of the Treasury and are <i>not</i> available for subsequent appropriation, notify your OMB representative so OMB can adjust the entry centrally.</p>
0799 Balance, end of year	MAX calculates this amount as the sum of lines 0199, 0299, 0599, and 0610.

86.8 What do I need to know about the schedule on the status of contract authority (schedule I)?

If you reported reporting contract authority in PY, CY, or BY in the program and financing schedule, MAX will automatically generate a schedule on the status of contract authority for your account. A single schedule under transmittal code zero will be used to reflect total amounts reported under separate transmittal codes.

MAX will derive the information required to produce the schedule on the status of contract authority from data in MAX schedule P, as part of the overnight production. *You should note that changes to MAX schedule I resulting from changes to MAX schedule P will not appear on screen until the next day.* (Only one line requires user input, i.e., portion applied from balances of excess liquidating cash.) The automatically generated schedule will contain the following entries, as applicable, in the sequence shown.

SCHEDULE ON UNFUNDED CONTRACT AUTHORITY

Entry	Description
0100 Balance, start of year	Amount of contract authority for which appropriations to liquidate are not provided or requested at the beginning of the year. Equal to the sum of lines 2149 and 7249 of the program and financing schedule.

SECTION 86 -- OTHER MAX DATA

Entry		Description
0200	Contract authority	Amount of contract authority provided for the period (generally in substantive law). This entry will be consistent with the entries on lines 49xx and 66xx of the program and financing schedule. Separate entries will be used, as appropriate, to report reductions pursuant to the BEA (Public Law 99-177, as amended), supplemental requests, and legislative proposals.
0210	Contract authority, supplemental request	
0220	Contract authority, legislative proposal	
0230	Reduction in contract authority pursuant to Public Law 99-177	
0299	Total contract authority	Sum of the contract authority entries on lines 0200-0230.

Entry		Description
0300	Unfunded balance rescission proposal (-)	Amount of contract authority proposed for rescission. Derived from amounts on lines 4935, 4936, and 6635 of the program and financing schedule for the rescission proposal (transmittal code "5").
0340	Unobligated balance transferred	Amount of unobligated balances of contract authority transferred to or from other accounts. This entry will be consistent with amounts on line 2221 and 2222 of the program and financing schedule.
0350	Unfunded balance expiring (-)	Amount of definite contract authority, expiring or withdrawn, for which liquidating cash will not be required. This entry will be consistent with amounts on line 2230 of the program and financing schedule.
0360	Adjustments in expired accounts	Amount of upward or downward adjustments in obligations that were made in accounts that expired prior to the beginning of the fiscal year. This entry will be consistent with amounts on line 7340 of the program and financing schedule.
0400	Appropriation to liquidate contract authority (-)	The appropriation provided or requested to liquidate contract authority, equal to the sum of lines 4049 and 6049 of the program and financing schedule.
0405	Portion applied from balances of surplus liquidating cash (-)	Amount of s liquidating cash provided in previous years used to liquidate obligations of contract authority. <i>User input required.</i>
0500	Offsetting collections applied to liquidate contract authority (-)	Amount of offsetting collections used to liquidate contract authority equal to line 6849 and 6949 of the program and financing schedule.
0600	Balance of contract authority withdrawn (-)	The withdrawal of balances of indefinite contract authority realized through downward adjustments of prior year obligations that have been withdrawn. Equal to the amounts on line 2275 of the program and financing schedule.
0700	Balance, end of year	Amount of contract authority for which appropriations to liquidate are not provided or requested at the end of year. Equal to the sum of lines 2449 and 7449 of the program and financing schedule. The end of year balance will equal the balance at the start of the succeeding fiscal year.
0705	Surplus liquidating cash, end of year (memo entry)	Amount of appropriation to liquidate contract authority in excess of ability to incur obligations (either because the appropriation exceeds the contract authority available for obligation or the limitation on obligations).

86.9 What do I need to know about the summary of budget authority and outlays?

If you have a regular account that has separate program and financing schedules for supplemental requests, legislative proposals, or rescission proposals, a summary will be printed in the Budget Appendix to report the totals for budget authority and outlays for PY through BY. MAX automatically generates the summary from data in schedule A. However, it is not a separate MAX schedule and cannot be viewed in the database.

The summary normally will contain the following entries, as applicable, in the sequence shown:

SUMMARY OF BUDGET AUTHORITY AND OUTLAYS

Entry	Description
Enacted/requested: Budget authority Outlays	Total amount of budget authority and outlays for all years shown in the regular program and financing schedule under transmittal code 0. Entries reflect, without separate identification, reductions pursuant to the BEA.
Proposed for later transmittal: Budget authority Outlays	Total amount of budget authority and outlays for all years shown in a separate program and financing schedule under transmittal codes 2, 3, or 4. (For a description of transmittal codes, see section 79.2.)
Supplemental: Budget authority Outlays	Total budget authority and outlays for all years shown in a separate program and financing schedule under transmittal code 1.
Rescission proposal: Budget authority Outlays	Total amount of reduction of budget authority and outlays for all years shown in a separate program and financing schedule under transmittal code 5.
Total: Budget authority Outlays	Sum of all preceding entries.

Financial Statements
Statement of Operations (Schedule E)

Statement of Operations (in millions of dollars)

Identification code 16-4023-0-3-754		PY-1 act.	PY act.	CY est.	BY est.
Industrial Program:					
0111	Revenue.....	9	14	6	10
0112	Expenses.....	<u>-7</u>	<u>-8</u>	<u>-8</u>	<u>-8</u>
0115	Net income or loss (-).....	2	6	-2	2
		=====	=====	=====	=====
Sales program:					
0121	Revenue.....	25	27	18	15
0122	Expenses.....	<u>-15</u>	<u>-20</u>	<u>-11</u>	<u>-10</u>
0125	Net income or loss (-).....	10	7	7	5
		=====	=====	=====	=====
Power program:					
0131	Revenue.....	39	28	34	22
0132	Expenses.....	<u>-13</u>	<u>-18</u>	<u>-20</u>	<u>-14</u>
0135	Net income or loss (-).....	26	10	14	8
		=====	=====	=====	=====
0191	Total revenues.....	73	69	58	47
0192	Total expenses.....	<u>-35</u>	<u>-46</u>	<u>-39</u>	<u>-32</u>
0195	Total income or loss (-).....	38	23	19	15

Where a fund has more than one program, show each program separately.

Financial Statements
Balance Sheet (Schedule F)

Balance Sheet (in millions of dollars)

Identification code 16-4023-0-3-754		PY-1 act.	PY act.	CY est.	BY est.
ASSETS					
Federal assets:					
Investments in Federal securities:					
1102	Treasury securities, net.....	4	4	4	4
1104	Agency securities, net.....	1	2	2	2
1106	Receivables, net.....	1	1	1	1
Non-Federal assets:					
1201	Investments in non-Federal securities, net.....	1	2	2	2
1405	Allowance for subsidy cost.....	-15	-20	-52	-84
1999	Total assets.....	7	9	9	9
		=====	=====	=====	=====
LIABILITIES					
Federal liabilities:					
2103	Debt.....	2	2	2	2
Non-Federal liabilities:					
2203	Debt.....	3	3	3	3
2999	Total liabilities.....	6	6	6	6
		=====	=====	=====	=====
NET POSITION					
3100	Unexpended apapropriations.....	3	3	3	3
3999	Total net position.....	2	3	3	3
4999	Total liabilities and net position.....	201	337	884	1,443

Note: Additional information is required for direct and guaranteed loan financing accounts under the Federal Credit Reform Act (see section 86.2).

Budget Year Appropriations Request in Thousands of Dollars (Schedule T)

OFFICE OF THE SECRETARY
Salaries and Expenses

For necessary expenses, including services authorized by 5 U.S.C. [\$89,786,000] \$100,788,000.

Account: 007-55-76-0030

Appropriations Requests in Thousanes of Dollars (T):	PY	CY	BY
1001 01 Budget year budgetary resources [Treasury Acct].....			100,788

Account: 007-55-76-0030

Program and Financing (P)	PY actual	CY	BY
New budget authority (gross), detail:			
Discretionary:			
4001 01 Appropriation.....	96	90	101
4200 01 Transferred from other accounts [75-1503].....	1	5
4300 01 Appropriation (total).....	97	90	106

Account: 007-54-72-9915

Appropriations Requests in Thousands of Dollars (T)	PY	CY	BY
1000 01 Budget year budgetary resources [76-0819].....			97,843
1000 02 Budget year budgetary resources [76-0820].....			54,287
1000 03 Budget year budgetary resources [76-0824].....			21,000
1000 04 Budget year budgetary resources [76-0825].....			6,500

Use schedule T to report *in thousands of dollars* the net budgetary resources contained in the appropriations language request.

Amounts in schedule T must be consistent with amounts in schedule P.

Report amounts on a pre-transfer basis, except for transfers from the Violent Crime Reduction Trust Fund.

Exclude amounts applied to repay debt, liquidate contract authority, or liquidate deficiencies.

Do not report advance appropriations.

For consolidated or merged accounts, use separate line entries to report the budget year appropriation request. Include in each line the six-digit basic account symbol assigned by Treasury. You do not need to enter the Treasury code when only a single account is involved.